

Author: Oropeza Analyst: Victoria Favorito Bill Number: SB 1683Related Bills: See prior analysis Telephone: 845-3825 Introduced Date: February 22, 2008Attorney: Patrick Kusiak Sponsor: _____**SUBJECT:** Corporation Tax Law Charitable Contribution Deduction Technical Changes

_____ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.

X TECHNICAL BILL – No program or fiscal changes to existing program.

_____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.

_____ TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____.

_____ MINOR AMENDMENT – Remainder of previous analysis of the bill as introduced/amended _____ still applies.

_____ MINOR AMENDMENT – No change in approved position of _____.
See Comments below

X OTHER – See comments below.

COMMENTS:

This bill would make minor, technical changes to the Revenue and Taxation Code relating to the charitable contribution deduction.

It appears that this is a spot bill, which would not impact the department's programs and operations or the state's income tax revenue.

Board Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	<u>X</u> NAR
_____ N	_____ OUA	_____ PENDING

Franchise Tax Board Staff

Date

Victoria Favorito

3/11/08